MAPPING ACCOUNTABILITY IN HUMANITARIAN ASSISTANCE

Peter Raynard
May 2000

Report presented to ALNAP at the bi-annual meeting in April 2000 and revised to reflect comments received

ALNAP
Humanitarian Policy Group
Overseas Development Institute
# Mapping Accountability in Humanitarian Assistance

Peter Raynard

for the Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP)

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1 Introduction

This study has been commissioned by the Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP) as a preliminary attempt to consider and explore contemporary approaches to accountability. It draws on current practice and initiatives within the Humanitarian sector and from the experience of other sectors in relation to efforts to enhance stakeholder accountability (see Terms of Reference – Appendix A).

1.1 The Method

This study is based on a review of the relevant literature (see appendix C), plus interviews with people (five of whom are ALNAP Full Members) working in humanitarian assistance and the field of accountability (see appendix B). It is recognised that there is a UK bias in the interviews and that a wider perspective should be incorporated in any future studies. However, an attempt was made to incorporate a wide spectrum of views by sending a series of questions to the ALNAP membership through the Listserv. The author would like to thank all those individuals who were willing to be interviewed and who responded to the Listserv questions. In addition, the support of John Horton and Felicity Heyworth of the ALNAP Secretariat proved invaluable, and the time they put in is especially appreciated.

1.2 The Context

There is increasing pressure on organisations to demonstrate and improve their social performance and accountability. In the humanitarian assistance system accountability is increasingly coming under the political and media spotlight as well as internal scrutiny, as a way to improve performance.

Humanitarian organisations need to answer two key questions:

How can we be more accountable?

How can we hold others to account?

The overriding concern in answering these questions is the extent to which accountability will improve the lives of affected populations.

When looking at the questions posed, it is important to understand what drives the accountability agenda, both to understand how to influence it and how best to react.

1 Throughout this report a stakeholder is defined as any actor (be it organisation or individual) that affects or is affected by the activities of another actor.
1.3 Drivers of Accountability

There are three main drivers of accountability: external pressure, internal strategy and values:

(i) External Pressure.

It is often external pressure that puts accountability onto the agenda. External pressure is exerted upon an organisation to change the way in which it acts, whether through campaigning or legislation.

In the case of NGOs working in emergency situations, external pressure has been one of the main drivers for their own accountability.

“Increasingly, in the late 1990s, agencies working in emergencies have been battered by accusations of poor performance, and depicted as competitive corporate entities driven more by funding than humanitarian imperatives. Aid stood accused of fuelling conflict. Charity’s role was challenged. The problem was less one of compassion fatigue as of compassion discredited.”

Although such pressure forces stakeholders to be more accountable, there are certain dangers to this approach, in particular when looking at external and internal accountability.

“It is arguable that the one does not imply the other; furthermore, demands for greater external accountability may in practice create problems and tensions in internal accountability.”

The urgency that external pressure implies can have a negative effect on the quality of the process being undertaken, thereby undermining the quality of the accountability process. For example, any organisation signing up to a code of conduct needs to be aware of the administrative and resource implications of adhering to such a code. Also, there is concern that such external pressure and the resultant drive to standardisation of humanitarian assistance will lead to rigidity and bureaucratisation, thereby stultifying any innovation and creativity required in such situations.

(ii) Internal Strategy.

I would argue that for accountability to be taken seriously it needs to be seen to have strategic value in making an organisation more effective, or in the case of private companies, more profitable. This is of particular importance when trying to influence powerful actors to be accountable. Campaign groups trying to influence companies to be more socially responsible, for example, it is not enough to simply campaign against target companies. They also need to be able to demonstrate the important impact social and environmental performance can have upon financial performance; “The Triple Bottom

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3 World Disasters Report, 1999
Research has shown that at the very least it does no harm to a company to be more accountable, and there are instances where it can be good for business. In this case, accountability becomes an important strategic management tool because it is seen to improve performance.

However, it does not follow that improving performance or quality of service necessarily makes an organisation more accountable. A company can be very effective in polluting the environment!

In the UK voluntary sector during the mid-1990s there was much debate about accountability. However, by the end of the decade the debate had turned into one about ‘quality’ – accountability had strangely dropped from view. The result was the setting up of The Quality Standards Task Group, to develop quality standards in the sector. Although it is promoting a number of these standards, it is exploring The Excellence Model as a particular framework for developing quality in the voluntary sector. Whilst this is a useful tool for improving quality, it incorporates little in the way of accountability mechanisms (there is no disclosure of results, no external verification, little involvement of users in the development of measures of performance). In some ways this was a political compromise; in order to address the complaints about accountability, one had to first improve the quality of the organisations being challenged. In this case quality came before accountability, when really the two should go hand in hand.

(iii) Values.

In the case of companies an argument is emerging that sees companies as a force for good in society.

“Here lies the view that business can evolve and take on a different historic role in society, at the same time as the roles traditionally taken on by the state [e.g. welfare provision] are increasingly under threat. Leaders tend to question the raison d’être of their company’s and their own activities and are searching for an expanded repertoire of explanations and measures of success provided by the bottom line.”

In this case the argument is that values should be the driving force of organisations.

For those involved in humanitarian assistance the bottom line is all about values, as expounded in humanitarian principles and law. This seems to be a fundamental foundation on which to drive accountability in humanitarian assistance; this set of powerful values can allow one to develop accountability systems based upon the principles of humanitarianism. So is there not then a case for this to be reported on, and what organisations should be held accountable to, particularly those advocating that others meet these humanitarian principles.

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8 Quality Standards Task Group (1999)
2 Understanding Accountability

2.1 The Problem with Definition

Accountability is one of those terms about which there is a widespread sense of what it means but difficulty in coming to any agreement about its definition when putting it into practice.

This problem became evident in drafting the principles for the People in Aid code of best practice for the management of agency personnel\(^{11}\). Originally it was proposed that there be eight principles in the code covering the human resource management of agencies such as the British Red Cross. The proposed wording for the eighth principle was an alternative of two:

“We are accountable to staff, trustees, donors, the aid community and the communities in which we work.”

“We recognise that we are accountable to our staff, trustees, donors and the wider aid community, and to the governments, institutions and communities of the countries in which we work.”

However, because of the difficulties in agreeing on a definition of accountability, the eighth principle was dropped. This has not meant participating agencies have avoided the issue, since accountability is embodied in the seven other principles against which their performance is being audited and the results disclosed. But it provides an example of how different perceptions of what constitutes accountability currently affect the policy processes in humanitarian assistance.

2.2 The Accountability Cycle

The following definitions of accountability together provide a useful framework for understanding accountability and for analysing the experience of initiatives aiming to improve the quality of humanitarian assistance.

Two concise definitions come from NGO literature and accountancy literature. Professor Rob Gray (one of the few professors of social and environmental accounting) defines accountability in terms of responsibility to take certain actions and to report on them:

“Accountability can be simply defined as: ‘the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible’. Thus accountability involves two responsibilities or duties: the responsibility to undertake certain actions (or forbear from taking actions) and the responsibility to provide an account of those actions.” \(^{12}\)

Edwards and Hulme, in looking at non-governmental organisations, go further in including the stipulation that the report is to a recognised authority that is able to hold the organisation to account.

\(^{11}\) Davidson, (1997). People in Aid Code of best practice in the management and support of aid personnel. Relief and Rehabilitation Network Briefing Paper, ODI.  
\(^{12}\) Gray, R (et al) (1996), Accounting and Accountability, changes and challenges in corporate social and environmental reporting (Prentice Hall).
“Accountability is generally defined as the means by which individuals and organisations report to a recognised authority, or authorities, and are held responsible for their actions.”

The Institute of Social and Ethical AccountAbility (ISEA) focuses on the quality of these processes. It defines accountability as having three main components:

- **transparency** concerns the duty to account to those with a legitimate interest – the stakeholders in the organisation
- **responsiveness** concerns the responsibility of the organisation for its acts and omissions, including the processes of decision-making and the results of these decisions
- **compliance** concerns the duty to comply with agreed standards regarding both organisational policies and practices, and the reporting of policies and performance.

Thus, the process of accountability can be seen as a cycle with four main stages;

- **Agreement of clear roles and responsibilities** of the organisations (and their personnel).
- **Taking action** for which an organisation is responsible.
- **Reporting** on and accounting for those actions.
- **Responding** to and complying with agreed standards of performance and the views and needs of their stakeholders.

**Figure 1: Accountability Cycle**

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13 Edwards and Hulme (1995), Non-Governmental Organisations – Performance and Accountability,
14 ISEA was founded in 1996 as an international membership organisation committed to developing standards and accreditation procedures in social and ethical accounting, auditing and reporting.
15 ISEA (1999), AA1000, a foundation standard in social and ethical accounting, reporting, auditing and reporting.
As in any system, the overall performance is limited by the element in shortest supply (the weakest link in the chain). By understanding the strengths and weaknesses of different organisations and sectors within the framework of The Accountability Cycle we can understand where best to focus resources and efforts – both internally and externally – to improve the accountability of that particular organisation and system.

2.3 Issues Emerging from the Accountability Cycle

2.3.1 Attributing Responsibility

Accountability can fall at the first hurdle if there is a lack of clarity in roles and responsibilities, or the attribution of them.

Goldsworthy, in looking at accountability inside the UN, highlights this weakness:

“When accountability is perceived to be poor, the tendency is to look for ways of strengthening the checking mechanisms; however this rarely helps, unless responsibilities are properly assigned at the outset; and appropriate action is taken if responsibilities are not fulfilled.”  

This is a crucial issue when looking at accountability at a system level rather than at the level of an individual organisation. For example, major international companies publish accounts of their environmental performance (some of which are even audited!) However, nowhere will you find them claiming responsibility for global warming! While many place the blame for global warming squarely at the doors of corporations, it is clear that the buck can also be passed upwards (to governments and international regulators) and downwards (to consumers).

In the construction industry, this is what is known as the ‘vicious circle of blame’, where blame is passed from contractors to developers to investors and onto occupiers. The result being that no-one is held accountable.

In humanitarian assistance one of the issues raised in the interviews was the lack of clearly defined responsibilities on the part of the main actors (donors, UN system, NGOs, ICRC) in the system.

“It is difficult to understand where responsibilities begin and end because they are not clearly laid out; for example the World Food Programme will make excuses when accused of not supplying food, that they were not given sufficient resources by donors. Then when you challenge the donor about this, they will say that they were not asked or they had competing demands. The problem is that responsibilities are diffused.”

Clear boundaries that make apparent who is responsible for what but also importantly to whom, are crucial in getting over this problem of diffused responsibilities. This can be done to a certain extent through Memoranda of Understanding or Joint Protocols, but the bilateral nature of these can be overly bureaucratic and in extreme circumstances

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16 Goldsworthy (date unknown), Delegation and Accountability.
18 Property Environment Group Information Sheet, University College London.
19 Quote from interviewee
dysfunctional. The need is to somehow make this clear at a system (multilateral) level (see below).

Making this part of a wider system of ‘regulation’ encompassing both statutory and voluntary standards and processes can then help develop clearer lines of responsibilities amongst stakeholders.

### 2.3.2 Putting Accountability into Action

Any policy statement or commitment to a code of conduct on the part of an organisation is only as good as the ability of the individuals within it to put those policies into practice. This includes all levels of the organisation from senior managers and directors to field officers. Accountability therefore needs to be embedded in the governance and management of organisations.

Looking at accountability in government, the following definition is useful in seeing how accountability can be put into practice at the level of the individual.

> “Accountable management means holding individuals and units responsible for performance measured as objectively as possible. Its achievement depends upon identifying or establishing accountable units within government departments – units where output can be measured as objectively as possible and where individuals can be held personally responsible for their performance.”

The definition’s key characteristic is that of internal accountability. The importance of internal accountability is being recognised by a number of key players in humanitarian assistance, including the UN, the ICRC, and a number of NGOs in piloting the People in Aid code. However, the crucial point is to link internal with external accountability.

### 2.3.3 Reporting and Accounting

The framework lays great importance on the responsibility to provide an account of one’s actions. The account must however be based on factual and balanced information. This is rarely the case in any sector. For example, the annual report of almost any organisation mainly consists of a glowing account of the organisation’s activities for the period in question, much of which is highly subjective. Then, towards the end there will be a few pages of financial figures and an auditor’s statement reporting on the veracity of the financial accounts. This type of report meets legal requirements and certain organisational imperatives; for a company they need to keep their shareholders happy, for NGOs the report may be used for fundraising purposes. However this kind of report does not meet the requirements of accountability as it is incomplete, imbalanced and unverified.

Importantly, it must also be recognised that reporting and accounting is all about communication and therefore should not necessarily come in the form of a written

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22 Op cit, Goldsworthy

23 Comment from interviewee

account. In many situations the form of reporting and accounting will be discursive and more of a two-way process of communication.

2.3.4 Responsiveness

Organisations cannot be accountable in a vacuum. They must be held accountable by others, external to the organisation. This requires that they are both transparent and open to change but also that those outside the organisation are interested and empowered to respond.

Therefore it is important to understand power relations between different stakeholders. Responsiveness in a capitalist system for example is (at least in theory) ensured by flows of money. Money communicates preferences and therefore money flows from sovereign consumers and investors to organisations. Accountability flows the other way, through contracts and governance structures. If this does not happen then the consumer has the option to spend elsewhere, as does the investor. However, those with no money have no power in the market and therefore no power to hold organisations to account. The call for companies to be more accountable is a demand to widen the stakeholders with influence from the narrow focus on investors and consumers to the wider group of people who are affected by a company’s activities.

In the humanitarian system there is already a recognition of responsibility to a wide range of stakeholders --- the challenge is how to ensure that even the less powerful have an effective voice.
3 The Humanitarian ‘System’

Any research attempting to look at accountability faces the huge problem of the sheer complexity and seeming uniqueness of the actions of those involved in humanitarian assistance. Applying accountability principles to conflict situations such as Rwanda, Sudan, or Sierra Leone is a very daunting task.

One way of overcoming this problem is to understand humanitarian assistance as a system and to position it within the wider context of globalisation, free trade, and rapid technological developments. Then within the system it is crucial to understand the inter-relationships of the various actors as well as the influences from outside. The role a donor plays within a domestic and international political system is an example of this; on the one hand it is a ‘development’ agency, while on the other it is an instrument of a political system, which often means trade-offs in priorities. These external (and internal) relationships can constrain or enable individual organisations (or departments) in achieving their goals.

Following on from this is the issue of uniqueness of the system. Quite clearly there are many characteristics to humanitarian action that make it unique. Still, this does not mean that lessons cannot be learnt from the experiences of other sectors (and vice versa). For example, when talking about organisational structure, multinational companies share similarities with the United Nations, the World Bank, or large NGOs such as Oxfam. They face similar pressures and accountabilities in that they work across a multiplicity of cultures, legal and political structures, and environments, that they would do well to compare experiences.

NGOs in particular face the problem of multiple accountabilities. However even here there are parallels with the corporate sector. A company’s ‘license to operate’ is no longer only being seen in terms of accountability to shareholders. It is now a balancing act between all the stakeholders of the company; shareholders, suppliers, staff, customers, NGOs, government, media, general public, competitors. All of these stakeholders need to be part of the equation in any form of strategic planning, be it a non-governmental, private or public organisation.

Undoubtedly the humanitarian system is highly unique in ways that have huge implications for the implementation of accountability processes; e.g. in a situation of war or in a relief operation there is interplay between a wide variety of stakeholders who all have different motivations and objectives guiding their actions. While this does not mean that the principles of accountability should be different, it does mean that practically they are more difficult to implement.

Finally, outcomes of accountability processes triggered by extreme and therefore unusual circumstances often do not relate to more general situations.

“This type of emergency represents only a small proportion of all emergencies and is untypical. Some present such extreme conditions that no system could reasonably be expected to prevent the occurrence of much disease and malnutrition – for example, at Goma, eastern Zaire in 1994.”


Therefore external pressures for accountability need to be set in the context of the strategic value to organisations by making them more effective. One obvious way in which to get over this difficulty is to be clear about the ability to be accountable in emergency situations, and to understand the limitations of accountability mechanisms.

3.1 Relational Accountability

While each organisation can be seen to be undergoing its own cycle of accountability, at each stage the relationships between different stakeholders are crucial. This *relational accountability* binds organisations and individuals together in terms of their responsibilities to each other, the way in which they act these out, who they report to, and how they respond to feedback.

Whether organisations like it or not a wide range of stakeholders affect or are affected by their activities and need to be considered as part of their development and accountability. The list can be endless, even to the extent of including future generations. In the case of The Co-operative Bank plc. (UK), for example, they include past and future generations as one of their stakeholders.

In addition, each of the stakeholders have different influences and pressures within their organisation that affect external relations. For example, companies will on the one hand have social responsibility or ethics departments that are not integrated with strategic planning or marketing departments and therefore have different agendas. In the same way, NGOs have competing pressures between fundraising, advocacy, and operations.

One useful way of understanding relational accountability is by defining an organisation not as a set of functions (or departments) but as the accumulation of the set of relations with its various stakeholders. This does not in any way undermine the position of the primary stakeholder; in fact it is meant to strengthen it by making clear the multiplicity of perspectives put upon the organisation. What it does do is make clear what influences and influence an organisation has in terms of meeting its objectives, or not as the case may be.

In the case of the UNHCR for example, their stakeholders have been broadly mapped out below. The stakeholders listed are those that are affected by or affect the actions of the UNHCR in its response to a humanitarian situation. UNHCR will have a prime responsibility to the affected population, but its ability to meet that responsibility will depend on the actions and influences of the other stakeholders. Importantly, these stakeholders are rarely a homogenous group, and often they will be in conflict with each other. It is therefore crucial that such differences are understood and accounted for in order to meet the objectives of the organisation and the system within which it operates.

In fact, when looking at the lines connecting the different stakeholders, one could make certain ones darker in relation to the influence that group will have on UNHCR’s actions (as has been done in the diagram below). Over time these lines will be darker and lighter depending on the nature of the situation and the evolution of the organisation. Another example is that of the oil company Shell. In the early nineties its line to that of the environmental pressure group Greenpeace would have been a lightly drawn one. However, come the mid-nineties when protests against the company saw it reverse its decision to dump an oil rig in the North Sea, the line would have been drawn with the darkest shade possible in terms of the organisation’s influence on the accountability of the oil company.

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Figure 2: Stakeholder map of UNHCR
4 Accountability Initiatives in Humanitarian Organisations

Beyond International Humanitarian and Human Rights Laws, there are an increasing number of mechanisms for accountability being put in place in humanitarian assistance. This shows a real commitment on the part of many of the stakeholders within the system to improve practice in an accountable way. However, as mentioned above there is disquiet amongst some stakeholders in the humanitarian system as to the appropriateness, efficacy, and agenda behind the various mechanisms being tested\(^{28}\). What needs to be put in place are processes that are adaptable and flexible, without compromising the objective of accountability.

4.1 Principles, Protocols and Codes of Conduct

The various principles and agreements of working as set out in a variety of codes, protocols etc., form a firm basis upon which responsibilities can be clarified and assigned. Signing up to a code brings with it certain obligations to align oneself to these actions. Such codes of working obviously have great effect in laying down rules (albeit non-statutory ones) for working in the system and can change the way in which an organisation’s performance is judged. However, there can be a number of limits to a code’s effect on accountability if the following elements are not in place – a) if they are too vague to mean anything practical in terms of action; b) when those who have signed up to the code are not monitored in terms of their performance; c) when those who have not adhered to the code are not held accountable for their lack of adherence; d) when the agency has not thought through the practicalities of implementing the code. The more specific the code then the more use it is in terms of implementation; for example the Red Cross/NGO Code of Conduct which is quite general in its statements “has not been internalised by organisations and remains unused as a means of guiding and auditing their work”\(^{29}\).

Codes play different roles in effecting change, and not all will have the purpose of practically imposing accountability on those who have signed the code. One important role that codes play is in developing a momentum for further initiatives, which the Red Cross/NGO Code of Conduct can be seen to have fulfilled since its inception in 1994.

4.2 Sphere Project

The Sphere Project is now in its second phase, which will focus on field trials by humanitarian agencies in the implementation of the standards in the areas of water supply and sanitation, nutrition, food aid, shelter and site management, and health services. The Sphere project’s aim ‘is to improve the quality of assistance provided to people affected by disasters, and to enhance the accountability of the humanitarian system in disaster response’\(^{30}\). However, one could argue that Sphere in itself is not an accountability mechanism but is rather a quality mechanism. This is because it has as yet no inherent mechanisms for reporting performance by the agencies, of monitoring compliance of performance, or of imposing sanctions for lack of compliance. To some extent this is understandable as it can be seen to foster greater learning and sharing. The test will come

\(^{28}\) Grunewald (2000), op cit.
\(^{30}\) Sphere project leaflet (2000).
later, when those agencies seen not to be adhering to the Sphere minimum standards are dealt with.

4.3 Ombudsman Project

The Ombudsman Project has just completed its second phase and has now moved forward following a recent meeting in Geneva. “The ‘Ombudsman Project’ is a non-governmental inter-agency initiative to establish a Humanitarian Ombudsman to act as an impartial and independent voice for people affected by disaster and conflict” 31. In terms of the accountability framework, the Ombudsman’s role is focussed more explicitly on the point of compliance to accepted codes, standards and good practice. It lies beyond this paper to discuss the practicalities of an ombudsman in humanitarian assistance, however in accountability terms it is another positive step forward in achieving accountability within the system. Beyond the practical, there are a number of issues that it may face, the most difficult of which will be that of using the existing mechanisms (IHL, Sphere, etc.) as reference points. The main reason for this is the fact that the mechanisms have been developed separately; Sphere is essentially a model for improving quality of performance, while the ombudsman is a model for improving accountability of performance. The point is that the ombudsman will face difficulties if complainants demonstrate dissatisfaction with the Sphere standards themselves. In this way the ombudsman’s hands may well be tied when trying to mediate between the agency, which has met the standard, and the recipient who is nonetheless still dissatisfied. What is required will be flexibility on the part of the agency and ombudsman in terms of the balance between responsiveness and compliance.

4.4 People in Aid

The People in Aid code of best practice in the management and support of aid personnel has embedded an accountability mechanism into its seven principles through the requirement of reporting and accounting on compliance by the agencies of their adherence to the code. This follows the social accounting and auditing approach (as outlined below). For example, those agencies signed up to the People in Aid code are assessing their performance through the process of social accounting and auditing. This enables them to integrate quality performance (that being the continuous improvement of human resource management), with accountability, through the verification and disclosure of results.

At this stage there are limitations in terms of take up (it is only practiced by UK-based and Irish agencies) and focus (only on performance in relation to human resources). However, it is an important mechanism in particular in terms of relating internal with external accountability and integrating issues of gender, ethnic background and others into the management of an agency.

4.5 Evaluation

Evaluation is probably the longest running accountability mechanism in humanitarian assistance. However, its potential as a tool for accountability is dependent on a number of factors. Many of these factors are related to some of the criticisms of evaluation, some being its actual parameters and remit (i.e. what it is there to do), some being to do with the

way it is practiced (the quality of the evaluation itself). Obviously it is the latter that gains most attention but it is important to not lose sight of the importance of the former.

Evaluation is a useful tool for accountability in terms of compliance and learning if it has the following elements in place:

- acceptance by stakeholders of the evaluation’s remit and therefore its limitations; essentially it is an assessment of a past event and particular programme of activity (as opposed to an ongoing organisational evaluation);

- the independence and professional quality of the evaluator (which may be achieved through accreditation);

- the acceptance on the part of those being evaluated to agree and therefore put into action the recommendations of the report;

- negotiated disclosure of results of evaluation, so that both confidentiality and legitimacy are secured.

4.6 Social Accountability

One approach that has attempted to bridge the organisational accountability gap is social accounting and auditing (i.e. social accountability). Social accountability uses a stakeholder approach to assess the performance of an organisation in relation to its aims and those of its stakeholders. Although to date it has been mostly taken up by companies, it originated out of work being carried out by NGOs on their development as value-based organisations32.

Social accounting is a useful tool because it links quality with accountability in its process of performance assessment. The following principles demonstrate this combination:

**Principles of Social Accountability**33

- **Inclusive**: any process must reflect the views of all stakeholders, not only those with the most influence.

- **Comparative**: the performance of the organisation must be comparable over time, or with external standards drawn from the experience of other organisations, statutory regulations or societal norms.

- **Comprehensive**: no area of the organisation’s activities can be deliberately or systematically excluded from the assessment.

- **Regular**: An organisation’s performance cannot be assessed in any one-off exercise. Issues vary over time, as do the composition and expectations of key stakeholder groups.

- **Embedded**: It is essential for any systematic process that the organisation develops clear policies covering each area of performance. In addition, it needs procedures that allow accounting to be regularised and the organisation’s awareness and operationalisation of policies and commitments to be assessed and influenced through an audit.

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Communication: The quality principle concerns the extent to which disclosure is a formality or an active means of communication with key stakeholders and the wider public. Merely publishing a document - however comprehensive - does not constitute ‘good practice’ if the document is difficult to obtain, costly, or unintelligible to key stakeholders.

External Verification: The role of an independent verifier is an important means for strengthening accountability and legitimacy both of the process and of the organisation.

Continuous Improvement: An organisation must be committed to improving its performance in relation to the assessment process and to be audited against commitment in subsequent cycles.

The applicability of social accounting and auditing in the humanitarian system is illustrated by the case of Oxfam GB.
Social accounting and auditing – the case of Oxfam GB

Oxfam GB identified a number of approaches it was undertaking in relation to social accounting and auditing. These included impact assessment methods, fair trade programme, ethical purchasing policy, People in Aid, stakeholder surveys. They are also involved in the Ombudsman project and Sphere. Social auditing was proposed as a way of integrating and building on these approaches. The costs and benefits of this approach were examined.

<table>
<thead>
<tr>
<th>Advantage</th>
<th>Challenge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inclusive</td>
<td>To even sample key stakeholder groups as those of Oxfam is expensive in human and financial terms, given the organisation’s global remit.</td>
</tr>
<tr>
<td>This could help ensure that organisations actively incorporate the views of beneficiaries and external specialists, both local and based elsewhere, into their planning processes</td>
<td></td>
</tr>
<tr>
<td>Comparative</td>
<td>But who should set standards? At the UK level, there are possibilities, but at an international level?</td>
</tr>
<tr>
<td>Standards of quality amongst aid programmes could be raised by establishing benchmarks recognised by similar organisations.</td>
<td></td>
</tr>
<tr>
<td>Comprehensive</td>
<td>However, in practice, what would comprehensive mean for large geographically dispersed organisations such as Oxfam? Some selection must inevitably occur.</td>
</tr>
<tr>
<td>Organisations such as Oxfam could learn more from negative impact created by their work, thereby enhancing institutional learning</td>
<td></td>
</tr>
<tr>
<td>Regular and Embedded</td>
<td>Expensive in human and financial terms if social audit is made an additional cycle to existing procedures. It therefore needs to be integrated into existing systems, by means of carrying out an initial Scoping Study which maps social auditing on to existing systems.</td>
</tr>
<tr>
<td>This could be a way of reinforcing the comprehensive nature of the exercise given the challenge noted above.</td>
<td></td>
</tr>
<tr>
<td>External Verification</td>
<td>Who would carry this out, who would enjoy the respect of the majority of NGOs?</td>
</tr>
<tr>
<td>The development of a cadre with professional standards would contribute to the development of quality</td>
<td></td>
</tr>
<tr>
<td>Disclosure</td>
<td>Adverse publicity caused by misuse of information out of context could significantly reduce public support for its work and thereby limit its activities.</td>
</tr>
<tr>
<td>An organisation’s reputation might gain from being seen to be honest. It is important that we practice what we preach.</td>
<td></td>
</tr>
<tr>
<td>Continuous Improvement</td>
<td>High staff turnover in NGO field offices. This could be improved on by encouraging staff retention, and improved internal systems for recording information and instituting procedural guidelines.</td>
</tr>
<tr>
<td>Aid agencies are concerned to develop capacity for institutional learning, in order to continuously improve the quality of their work and its impact</td>
<td></td>
</tr>
</tbody>
</table>

There were a number of ways in which potential difficulties could be overcome; such as by integrating the social accounting and auditing principles more systematically into strategic planning; by being objectively selective in the inclusion of stakeholders in the process; or by communicating negative results by the careful management of the way in which information was disclosed.

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Clearly there are practical difficulties in implementing such a process, especially in humanitarian assistance, but these are not particularly different than the other approaches to accountability being undertaken at the present time. The key is to adapt a process of social accounting and auditing to the situation one is trying to address, as is the case with the People in Aid code.

4.7 AA1000 Process Model of Accountability

The Institute of Social and Ethical Accountability has developed a process model for implementing social accountability processes in organisations:

![AA1000 Process Model Diagram]

The model is guided by two main principles; inclusive (stakeholder engagement) and embedded (policies and management systems). Both are crucial for maintaining the legitimacy of the process as well as the quality. Although the language may be off-putting to certain audiences\(^ {35} \), the principle approach is valuable for improving the accountability of organisations in relation to their stakeholders.

4.8 Gaps in the System

Much of the work on accountability in humanitarian assistance, at present, focuses at the micro level within organisations; on a specific aspect of performance or on a specific project. For example, the People in Aid code focuses on human resource management, plugging a crucial gap in organisational capacity. However there can be a number of other weaknesses that impact on an organisation's overall performance, for example weak governance structures. Social accountability is one attempt to integrate all of the main stakeholders of an organisation and all areas of operation into one process of accountability.

Most of the initiatives outlined have focused on NGOs. Of the literature reviewed and those spoken with, there seems little public information regarding the accountability of donors. Obviously because donor governments are part of a democratic system with

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\(^ {35} \) The use of accounting language was done deliberately in order to demonstrate that accountability was not just about financial accounts and figures, but was also about social and environmental performance (see Zadek & Raynard (1995). Accounting Works, Accounting Forum).
existing and well developed mechanisms of accountability, they are politically accountable to their electorate. However, if there is little recourse for a donor’s other stakeholders, especially the less powerful, to engage in meaningful dialogue or even to make complaints or accusations against donor policy or action, then relationships will tend to be based on mistrust.

One example of a donor approach to accountability is that of CIDA. In their Accountability Framework, they recognise their accountability to the Canadian public:

“Accountability refers to the situation of stewardship in which the steward must demonstrate results in the fulfilment of a given mandate and the wise use of resources put in his or her trust.

This basic definition of accountability obliges CIDA to determine its objectives, demonstrate how the resources allocated to CIDA for international development purposes are managed in achieving intended development results, and report the results achieved to Parliament and the Canadian public.”

These processes are very much embedded in the formal democratic structures and other donors would say that they adhere to a similar framework. What is not clear is how these accountabilities (which in the case of CIDA and its senior staff are very clearly defined) are put into action, assessed and the level to which their stakeholders are involved in that assessment.

The UN is a major actor whose accountability is being addressed, albeit under the guise of the term ‘reform.’ However this seems to be at a level somewhat remote from the ground. Global governance is crucially important but needs to be complemented with more practical change within the various UN agencies, i.e. the organisational level. There is some evidence of addressing internal accountability in relation to the management of UN personnel. In addition, the UN has an important role in regulating and co-ordinating the system (for example through OCHA). This also applies to the role of the ICRC in the co-ordination of relief operations and promotion of humanitarian law and principles. However, in terms of the latter its “moral and strategic accountability exemplifies how the system should work.”

One positive argument in favour of focusing on micro-initiatives is that it will both act as a testing ground for innovation and foster an accountability process that will filter through the system. For example, those organisations campaigning for greater social responsibility in the corporate sector focussed their efforts on changing the way in which leading companies operate. The basis for this approach was that by changing the way in which those who lead the market (the organisation) become more accountable, you ultimately change the market itself (the system).

For humanitarian assistance, when NGOs are more open about their practice and performance and strive to achieve such standards of performance as Sphere, this will have the knock-on effect of forcing other stakeholders to also be accountable. For example, it may well be found that the inability of an NGO to deliver a certain quality of service was due to a donor or multilateral agency not delivering on their responsibility. In this case

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37 Goldsworthy, D. op cit.
38 Stockton (1997), op cit.
39 It should be noted that this approach does not exclude the micro (the individual); staff for example are fundamental to the accountability process.
resultant accountability gaps will be shown up in the system. Also, the increasing spread in the practice of the various accountability processes will create a momentum whereby all actors become involved, as has been the case with the global take-up of Participatory Rural Appraisal (PRA).

4.9 First Steps to Accountability

Looking at accountability in terms of an organisation’s relations with ‘all’ of its stakeholders is a daunting task at best and impossible at worst. Organisations, even the most highly resourced ones, are unable to include all of their stakeholders in any cycle of accountability. However, at the very least they need to be aware of stakeholder interests, values, and demands when considering their actions and development. One way of prioritising stakeholders in terms of a process of engagement with those key groups is to look at four categories: those affected, those who affect, those core to the mission and values of the organisation, and those most interacted with. The extent to which groups fit into more than one or two categories can enable a more manageable process of stakeholder engagement to take place.

One first step an organisation can take is to carry out a Scoping Study (otherwise known as a feasibility study). This was recently carried out by consultants for the UK Department for International Development. A Scoping Study looks at what an organisation is already doing to address issues of accountability in relation to its stakeholders. This is generally done by a series of interviews with key people inside and outside the organisation, and a review of systems and documents. The basis for such an approach is that all organisations will be accountable in some way, so instead of starting from a blank sheet, an organisation should build upon what is in place and fill the gaps in an incremental and strategically sensible way. So an NGO for example, when looking at its accountability requirements to donors, will also consider the affect of those mechanisms on itself and on its relationship with other stakeholders. At the end of such an exercise, one can strategically and practically begin to develop a framework of accountability that addresses the four elements of the cycle (responsibility, action, reporting and responsiveness) in terms of stakeholder relations and the three inter-related pressures of accountability (pressure, strategic, and values). Often this means beginning with an accountability process that includes a limited number of stakeholders and looks at a certain region as a case example.

5 Towards a System-Wide Accountability

Beyond the focus on organisational accountability, there is a need to formulate a process for accountability at a system level. This can be set in the context of a regulatory system that ranges from the formal (legal) to the informal (civil). It is only in this way that a flexible but rigorous accountability can work.

“Most systems which are concerned with human welfare, for instance systems of health-care, are defined by a variety of professional and legal mechanisms which seek to ensure some minimum and consistent level of technical performance on the part of its members and institutions, and redress for people who suffer when lapses occur. The most striking feature of the international relief system is the absence of formal regulation.”

There are responsibilities on the part of those who formally and nominally regulate the system - such as the UN and ICRC - to ensure that international law is implemented. This is their responsibility. Their ability to achieve this depends on their effectiveness as an organisation, that is their internal accountability, which in the case of the ICRC is presently being addressed through its ‘Avenir’ project.

However, regulation does not necessarily only mean formal and legal mechanisms that rely on a system of compliance. Some of the main regulatory mechanisms that presently exist to address issues of accountability can broadly be classified as:

- **Legislative:** International Humanitarian Law, Human Rights Law, Local and National Laws.
- **Voluntary standards:** Sphere, People in Aid, Codes of Conducts & Protocols.
- **Voluntary processes:** Ombudsman, People in Aid, the People’s Panel, Evaluations.
- **Contractual Agreements:** Memorandum of Understanding, Joint Policy Agreement, Partnerships.

However, organisations are increasingly being influenced in ways that are not controlled by legislation but are not completely voluntary. This type of compulsion has been termed ‘civil regulation’.

In the case of companies, pressure comes from a number of civil bodies (pressure groups, media, churches) to act in a more social and environmentally responsible way.

“These pressures are not linked in the main to public regulation, except insofar as compliance with existing national regulation is not taking place. At the same time, this is not a matter of ‘voluntary’ approaches in any meaningful sense. Rather, companies are responding to an organic ‘civil regulatory framework’.”

This form of accountability has also been called ‘accountability by proxy’, whereby the proxy stakeholder represents the interests of other less powerful stakeholders. However, this does not mean that proxy stakeholders are necessarily accountable themselves or

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42 Seaman, op cit
43 ICRC website: www.icrc.org
44 Justice Africa information sheet (www.justiceafrica.org)
representative of those whose voice they are meant to represent. For example, the media play an important role in civil regulation in humanitarian assistance. They have great influence in raising awareness amongst the public of a disaster, yet they also can play a role as a driver of accountability. They can be somewhat unpredictable as a proxy stakeholder and may not always have the interests of the affected population at heart. However, in terms of relational accountability they are an important influence on other stakeholders’ actions and therefore must be considered in any process of organisational accountability such as that described above (social accountability).

Other civil regulators include human rights organisations such as African Rights (particularly in the UK context), who have been seen to take a radical view of humanitarian action and have had some influence with the media and other bodies. This advocacy role played by NGOs is a crucial part of the civil regulation process. However, the extent to which NGOs are representative and accountable is increasingly coming under scrutiny to the point where major companies are now claiming to be more accountable than the NGOs campaigning against them.

One proposal for accountability beyond the level of individual organisations is for a peer review system as part of the self-regulation of humanitarian organisations; “delivering greater accountability through a system of independent peer review is surely an ethical and operational necessity.” The basis for this argument is that because the main principles of all the actors in humanitarian relief are positive, a peer review process will foster greater learning and will not require formal processes of accountability. There are however limits to this process if by peer review one means like reviewing like. The DAC peer review between donors may not necessarily be seen as legitimate by NGOs for example. However, if by ‘peers’ one means cross-stakeholder reviews, where NGOs mix with donors, and multi-laterals, and present the findings of their review to affected populations who have a say on the outcome (e.g. Peoples’ Panels or Citizen’s Juries), then this may go some way to addressing the concerns of accountability.

Another way of looking at self-regulation is through notions of trust and working in partnership. Partnership and participation have been popular terms in the aid sector in the recent past (e.g. the British Overseas Aid Group is looking to apply ‘quality’ initiatives in these areas of their work). Partnership may be seen as an alternative to more compliance-based processes of accountability. However, partnership can be full of pitfalls and its terms need to be carefully laid out.

“There are issues about the terms on which partnership is undertaken, about the scope of partnership, and about the mechanisms which underpin it. At one extreme, partnership can look very much like conditionality, with power held by the donor, the agenda set by the donor, and accountability running one way, from the recipient to the donor. At the other extreme, there can be genuine dialogue and decision-making, based on trust,

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covering a wide agenda, and backed up by reciprocal accountability often based on a form of contract. “\textsuperscript{51}

Regulation is therefore ultimately not just about statutory sanctions; it ranges from the legal through to self-regulation, standards, and social contracts based on trust and partnership (and possibly backed up by Memoranda of Understanding). Accountability in humanitarian assistance in particular should have as its guiding principles International Humanitarian Law, and rights-based approaches may be an important step forward in this respect \textsuperscript{52}.


\textsuperscript{52} Maxwell, S. (1999). What can we do with a Rights-Based Approach to Development? ODI Briefing Paper, September (3).
6 Looking to the Future

Mapping the initiatives of accountability in humanitarian assistance and comparing them with experiences from other sectors (in particular the corporate sector which at present is seen to be well advanced) highlights the fact that in some ways humanitarian assistance is ahead of the game. The reason for this is that unlike the corporate sector, there seems to be a real commitment at the system level for the practice of accountability, as enshrined in humanitarian principles and law. The initiatives are however patchy and somewhat fragile in terms of their acceptability by all parties.

The following points are meant to highlight the way in which the present momentum for accountability can be maintained:

First, accountability will need to demonstrate that it makes strategic sense for the development of organisations and not be seen as antithetical or separate to processes of learning and effectiveness (this is of particular relevance for influencing more powerful stakeholders). Some research\textsuperscript{53} has been done on this, but to date it is very limited.

Second, the pressure for accountability must widen to focus on more powerful stakeholders such as donors, thereby creating a ‘marketplace’ (system) of accountability.

Third, in overcoming the practical difficulties of practicing accountability in extreme emergency situations, it is crucial to develop greater preparedness both before (in terms of the professionalism of actors) and after a situation (in terms of the quality of any process of evaluation or assessment of performance).

Fourth, in order to do the above there will need to be greater openness and transparency on the part of the various stakeholders, and to do this there needs to be higher levels of trust as well as further practice of the mechanisms of accountability.

Fifth, although a process of peer review and self-regulation seems to be a favoured approach within the system, this will only work if it is seen to be legitimate by those not directly involved in the policymaking and decision-making processes, such as the affected populations, media, general public, and pressure groups. I would argue that peer reviews and self-regulation are insufficient and that overall organisational accountability will only be gained through an embedded process of reporting and auditing of performance.

Finally, it must be recognised that governance and the various levels of regulation lie at the heart of embedding accountability within a system and those organisations and individuals that make up that system. Present initiatives tend to take a conservative approach to accountability and don’t really address issues relating to the way in which governance is taking place. Future research and practice must take this into account.

All of this will take some time, but with the development of a culture of mutual support as opposed to blame, with clearer responsibilities and rights, and with some level of external accreditation and verification, a ‘system’ of accountability will be able to operate that is rooted in International Humanitarian Law and complimentary standards of performance.

7 Options and Pathways for ALNAP

As an important network within the humanitarian system, ALNAP is looking at options and pathways for future work in accountability. The following are some options for future activity but are dependent on the role ALNAP decides to undertake in the future; e.g. advocacy, facilitator of learning or both:

**Accountability Review.** An annual or biannual review of emergency situations globally for the period in question in terms of the accountability of the main actors. The report could be structured in chapters per stakeholder. This could follow the lines of the Human Development Report and be complementary or supplementary to the World Disasters Report. There may be some overlap with the proposed ALNAP survey.

**Book on Accountability.** ALNAP could produce a book that builds upon existing initiatives to draw them together and foster ongoing debate about this crucial issue in humanitarian assistance.

**Facilitation of Pilot Peer Review Processes** between different actors.

**Review of different approaches to regulation** and how these influence each other and the positive and negative influence of external stakeholders, such as the media and business.
Appendix A – Terms of Reference

‘Mapping Accountability’ Study

On the basis of reviews of the relevant literature and interviews with key individuals the consultant will prepare a report which will:

1. Describe the various concepts and meanings of accountability.
2. Describe the principal types of accountability mechanism which currently operate within the international humanitarian system.
3. Review the experience of other sectors in relation to efforts to enhance stakeholder accountability.
4. On the basis of 1, 2 and 3 identify the types of accountability and the ‘drivers’ of accountability which are likely to be of greatest future relevance to the international humanitarian system.
5. Indicate the additional work, and its most appropriate sequencing, that will need to be carried out in order to make progress on ALNAP’s objective of improving accountability in the international humanitarian system.

The report will be written in a style that is accessible to ALNAP Members and will include illustrative examples from, or of direct-relevance to, the international humanitarian system.

A draft report will be delivered to the ALNAP Secretariat for dissemination to ALNAP Full Members by 28th March. The consultant will present the report to the ALNAP meeting of 6-7th April. On the basis of the feedback and discussion during the meeting the consultant will make appropriate amendments to the report by mid-April in order that it can be finalised and published by ALNAP.
## Appendix B – People Interviewed

<table>
<thead>
<tr>
<th>Person</th>
<th>Organisation</th>
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<tbody>
<tr>
<td>John Borton</td>
<td>ALNAP Coordinator/ODI Senior Research Fellow</td>
</tr>
<tr>
<td>Nick Stockton</td>
<td>Oxfam (ALNAP Full Member)</td>
</tr>
<tr>
<td>Sara Davidson</td>
<td>People in Aid (ALNAP Full Member)</td>
</tr>
<tr>
<td>John Seaman</td>
<td>Save the Children Fund</td>
</tr>
<tr>
<td>John Telford</td>
<td>Independent, formerly UNHCR (ALNAP Full Member)</td>
</tr>
<tr>
<td>Simon Maxwell</td>
<td>Overseas Development Institute</td>
</tr>
<tr>
<td>Margie Buchanan-Smith</td>
<td>ODI – HPG</td>
</tr>
<tr>
<td>Hugo Slim</td>
<td>Oxford Brookes University</td>
</tr>
<tr>
<td>Alex De Waal</td>
<td>Justice Africa</td>
</tr>
<tr>
<td>Deborah Doane</td>
<td>Ombudsman Project</td>
</tr>
<tr>
<td>Wayne Macdonald</td>
<td>Head of Evaluation at ICRC (Chair of ALNAP SC)</td>
</tr>
<tr>
<td>Debi Duncan</td>
<td>DFID</td>
</tr>
<tr>
<td>Raymond Apthorpe</td>
<td>ANU Canberra (ALNAP Full Member)</td>
</tr>
<tr>
<td>Simon Zadek</td>
<td>Chair of Institute of Social and Ethical Accountability</td>
</tr>
</tbody>
</table>
Appendix C – Bibliography


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